

MICHIGAN 1040CR-2 2004

Homestead Property Tax Credit Claim for Veterans and Blind People

Forms and Instructions

Filing Deadline
April 15, 2005

Visit Treasury's Web Site at
www.michigan.gov/treasury



e-file: Secure, Fast and Convenient, and it May Be Free!



E-file your *Michigan Homestead Property Tax Credit Claim for Veterans and Blind People* (Form MI-1040CR-2) with or without an MI-1040 form and get your refund faster. Visit our Web site at www.Mlfastfile.org to find an authorized e-file provider near you, a list of resources offering this service, and information on free e-file services.



Use Direct Deposit

Your refund is deposited directly into your account at the financial institution of your choice, eliminating lost or stolen refund checks. See page 9.

Unclaimed Property

The Michigan Department of Treasury is holding millions of dollars in abandoned and unclaimed property belonging to Michigan residents. To check if the Treasury Department is holding funds for you or your family, visit our Web site at www.michigan.gov/treasury



Jennifer M. Granholm, Governor
Jay B. Rising, State Treasurer

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Helpful Information

Treasury is committed to fair, consistent and courteous customer service.

We are pleased to offer the following services available 24 hours a day, 7 days a week.

Note: To get return information using the “Internet” and “Telephone” options below (excluding “Tele-Help”), you must have the primary filer’s Social Security number and adjusted gross income or household income.



Internet

www.michigan.gov/iit

You can access the Department of Treasury Web site to: (1) check the date Treasury is currently processing returns, (2) check if your refund has been issued, and when, for the current year and three prior years, (3) ask Treasury a question, (4) request copies of returns filed, and (5) order copies of current and prior year tax forms. Visit our Web site at **www.michigan.gov/iit** to access these service options. Frequently Asked Questions are also available.



Telephone

1-800-827-4000

Call the Computerized Return Information System (CRIS) to: (1) check the date Treasury is currently processing returns, (2) check if your refund has been issued, and when, for the current year and three prior years, (3) check estimated payments, and (4) order copies of current and prior year tax forms.

Tele-Help: For prerecorded information about income tax and tax credit topics, select menu option “1” and then “4” and enter the appropriate code number:

Tele-Help code numbers and topics

| | |
|-----|--------------------|
| 112 | Address changes |
| 151 | Deceased taxpayers |
| 171 | Electronic Filing |

| | |
|-----|--|
| 181 | Home Electronic Filing |
| 192 | Direct deposit of refund; routing number |
| 361 | Farmland Preservation Credit |
| 331 | Home Heating Credit |
| 411 | Homeowner’s Principal Residence Exemption |
| 411 | Homestead Exemption Affidavit |
| 311 | Homestead Property Tax Credit |
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If you need help completing your credit form, contact your local senior citizen center or community service agency to find out if there is a volunteer tax assistance program available. You may also want to contact your local library to see if it has a copy of the tax preparation video that was distributed to libraries throughout the state.



Forms

Internet: Forms are available on our Web site at **www.michigan.gov/treasury**.

Phone: Call toll-free 1-800-827-4000 to have tax forms mailed to you.

Public Offices (available during regular business hours): Commonly used forms are available at Treasury offices (see back cover), most public libraries, Northern Michigan post offices, Michigan Secretary of State branch offices, and Family Independence Agency branch offices.

Persons who are deaf, hard of hearing or have a speech impairment may call 517-636-4999 (TTY).

A Note About Debts

Michigan law requires that any money owed to the state or other agencies be deducted from your refund before it is issued. This includes money owed for past due taxes, school loans, child support due the Friend of the Court, an IRS levy, money due a state agency, a court-ordered garnishment or other court orders. Taxpayers who are married, filing jointly may receive an *Income Allocation to Non-Obligated Spouse* form (743). Completing and filing this form may limit the portion of the refund that can be applied to a liability. If Treasury applies all or part of your refund to any of these debts, you will receive a letter of explanation.

Mailing Label

Review the label on the back cover of this book. If your name and address are correct, place the label on the top of page 1 of your return. If the information on your label is not correct, do not use the label. Enter the correct information on your return. Using the label will shorten the processing time of your return.

FIA/FIP Benefits Worksheet

If you received Family Independence Program (FIP) assistance or other Family Independence Agency (FIA) benefits in 2004, you will need to complete the FIP/FIA Worksheet on page 8. Carry the amount from your Worksheet to line 30 on your MI-1040CR-2.

Important Reminders

Review your claim and make sure it is complete. Check for the following **common errors** that may delay your refund:

- Using a mailing label with incorrect information
- Illegible writing
- Transposing numbers in the Social Security number
- Entering figures on the wrong lines
- Computation errors
- Omitting the taxable value of your homestead
- Omitting the school district code
- Failing to report total household income from all sources, both taxable and nontaxable, on the property tax credit claim
- Leaving the FIP line blank (line 24), entering the wrong amount of FIP assistance, or entering the household income subtotal on this line
- Reporting two years of property taxes or special assessments
- Filing multiple returns for the same tax year.

Where to Mail Your Claim

Mail your claim to:



Michigan Department of Treasury
Lansing, MI 48956

Do not mail your 2004 claim in the same envelope with a claim for any other tax year or the processing of your 2004 claim will be delayed. Mail your 2004 claim in a separate envelope.

General Information About the Homestead Property Tax Credit

This booklet is intended as a guide to help you complete your claim; it does not take the place of the law. If you are required to file a *Michigan Individual Income Tax Return* (Form MI-1040), wait until you complete that form then file your credit claim with it.

A *Homestead Property Tax Credit Claim for Veterans and Blind People* (Form MI-1040CR-2) is included in this booklet. If you qualify based on the information below, complete this form and the *Homestead Property Tax Credit Claim* (Form MI-1040CR). File the form that gives you the larger credit.

The request for your Social Security number(s) is authorized under United States Code (USC) Section 42. Social Security numbers are used by the Department of Treasury to

conduct matches against benefit income provided by the Social Security Administration and other sources to verify the accuracy of the home heating and property tax credit claims filed and to deter fraudulent filing(s).

Who May Claim a Property Tax Credit

You may claim a property tax credit if **all** of the following apply:

- You were a Michigan resident at least six months of 2004.
- Your homestead is located in Michigan.
- You pay property taxes or rent on your Michigan homestead.

You can have only **one homestead** at a time and you must be the

occupant as well as the owner or renter. Your homestead can be a rented apartment or a mobile home on a lot in a mobile home park. A vacation home or income property is **not** considered your homestead.

Your homestead is in your state of **domicile**. Domicile is the place where you have your permanent home. It is the place you plan to return to whenever you go away. Even if you spend the winter in a southern state, your domicile is still in Michigan. College students and others whose permanent homes are not in Michigan are **not** Michigan residents. Domicile continues until you establish a new permanent home.

Who May File the MI-1040CR-2

You may file the MI-1040CR-2 if you are:

- A veteran with a service-connected disability or veteran's surviving spouse
- A surviving spouse of a veteran deceased in service
- A veteran of wars before World War I, a pensioned veteran, a surviving spouse of these veterans, or in active military, whose household income is less than \$7,500
- A surviving spouse of a nondisabled or nonpensioned veteran of the Korean War, World War II or World War I whose household income is less than \$7,500
- Blind and own your homestead.

If you are blind and rent your homestead, claim your credit on Form MI-1040CR as a totally and permanently disabled person. See page 2 if you need an MI-1040CR.

Household Income Limits

Household income cannot be more than \$7,500 for some military personnel. See line 6 on Form MI-1040CR-2 for more information. If your income is over the limit for Form MI-1040CR-2, you may qualify for a credit using Form MI-1040CR.

Taxpayers with household income over \$82,650 are **not** eligible for a credit in any category. The computed credit (line 11) is reduced by 10 percent for every \$1,000 (or part of \$1,000) that household income exceeds \$73,650. If filing a part-year return, you must annualize your income to determine if the income limitation applies. See instructions for annualizing on page 9.

Property Tax Credit Limits

If you own your home, your credit is based on the 2004 property taxes levied on your home, the taxable value of your homestead and the allowance for your filing category. See Table 1 on page 10 for your allowance. If you do not know the taxable value of your homestead, contact your local treasurer.

If you rent your home, your credit depends on how much rent you pay, an allowance for your filing category and the millage rate on the rented property. The millage rate is the total millage levied by your city or township, county and school district. If you do not know the rate, contact your local treasurer.

Your credit cannot be more than \$1,200.

When to File

If you do not have to file a *Michigan Individual Income Tax Return* (Form MI-1040), you may file your credit claim as soon as you know your household income and property taxes levied in 2004. If you are required to file a Michigan income tax return, your credit claim should be attached to your tax return and filed by April 15, 2005.

Delaying Payment of Your Property Taxes

Senior citizens, disabled people, veterans, surviving spouses of veterans, and farmers may be able to delay paying property taxes. Contact your local or county treasurer for more information about delaying payment of your property taxes.

Household Income

Household income is the total income (taxable and nontaxable) of both spouses or of a single person maintaining a household. It is your federal adjusted gross income (AGI), plus all income exempt or excluded from AGI.

Household income does NOT include:

- Payments received by participants in the **foster** grandparent or senior companion program
- Energy assistance grants
- Government payments to a third party. For example, payments made by the FIA to a provider of a service.

Note: If payment **is** made from money withheld from your benefit, the payment is part of household income. For example, the FIA may pay your rent directly to the landlord.

- Money received from a government unit to repair or improve your homestead
- Surplus food or food stamps
- State and city income tax refunds and homestead property tax credits
- Chore service payments. (These payments are income to the provider but not income to the person receiving the service.)
- The first \$300 from gambling, bingo, lottery, awards or prizes
- The first \$300 in gifts, cash or expenses paid on your behalf by a family member or friend
- Amounts deducted from Social Security or Railroad Retirement benefits for Medicare premiums
- Life, health and accident insurance premiums paid by your employer. However, if you pay medical insurance or Health Maintenance Organization (HMO) premiums for you or your family, you may deduct the cost from household income
- Loan proceeds
- Inheritance **from a spouse**
- Life insurance benefits **from a spouse**.

Property Taxes That Can Be Claimed for Credit

Ad valorem property taxes levied on your homestead in 2004, including collection fees up to 1 percent of the taxes, can be claimed no matter when you pay them. You may **add** to your 2004 taxes the amount of property taxes billed in 2004 from a corrected or supplemental tax bill. You must **deduct** from your 2004 property taxes any refund of property taxes received in 2004 that was a result of a corrected tax bill from a previous year.

Do not include:

- Delinquent property taxes (e.g., 2003 property taxes paid in 2004)
- Penalty and interest on late payment of property tax
- Delinquent water or sewer bills
- Property taxes on cottages or second homes
- Most special assessments for drains, sewers, and roads do not meet specific tests and may not be

included. You may include special assessments only if they are levied using a uniform millage rate, are based on taxable value, and are either levied in the entire taxing jurisdiction or they are used to provide police, fire or advanced life support services and are levied township-wide, except for all or a portion of a village.

Home used for business. If you use part of your home for business, you can claim the property taxes on the living area of your homestead but **not** the property taxes on the portion used for your business.

Owner-occupied duplexes. When both units are equal, you are limited to 50 percent of the tax on both units.

Owner-occupied income property. Apartment building owners who live in one of the units, or single family homeowners who rent a room(s) to a tenant(s) must do two calculations to figure the tax they can claim and base their credit on the **lower** amount. First, subtract 20 percent of the rent collected from the tax claimed for credit. Second, reduce the tax claimed for credit by the amount of tax claimed as rental expense on your U.S. 1040.

For example, your home has an upstairs apartment that is rented to a tenant for \$395 a month. Total property taxes on your home are \$2,150. Of this amount, \$858 is claimed as rental expense. The calculations are as follows:

Step 1:

$\$395 \times 12 = \$4,740$ annual rent
 $\$4,740 \times .20 = \948 taxes attributable to the apartment

$\$2,150$ total taxes - $\$948 = \$1,202$ taxes attributable to your homestead

Step 2:

$\$2,150$ total taxes - $\$858$ taxes claimed as a business deduction = $\$1,292$ taxes attributable to your homestead

Your taxes that can be claimed for credit are \$1,202, the smaller of the two computations.

Farmers. Include farmland taxes in your property tax credit claim if any of the following conditions apply:

- If your gross receipts from farming are greater than your household income, you can claim all of your farmland taxes including taxes on unoccupied farmland. Do **not** include taxes on farmland that is not adjacent or contiguous to your home and that you rent or lease to another person.
- If gross receipts from farming are less than your household income and you have lived in your home **more** than 10 years, you can claim the taxes on your home and the farmland adjacent and contiguous to your home.
- If gross receipts from farming are less than your household income and you have lived in your home **less** than 10 years, you may claim the taxes on your home and the five acres of farmland adjacent and contiguous to your home.

You may **not** claim **rent paid** for vacant farmland when computing your property tax credit claim.

Include any farmland preservation tax credit in your household income. Enter the amount of credit you received in 2004 on line 18 or include it in net farm income on line 16.

Homestead property tax credits are **not** included in household income. If you included this amount in your taxable farm income, subtract it from household income.

Rent That Can Be Claimed for Credit

You must be under a lease or rental contract to claim rent for credit. In most cases, 20 percent of rent paid is considered property tax that can be claimed for credit. The following are exceptions:

- If you live in housing on which **service fees** are paid instead of taxes, 10 percent of your rent is eligible for credit. If the landlord says your share is less than 10 percent, use the amount the landlord gives you.
- If your housing is **exempt** from property tax and no service fee is paid, you are **not** eligible for credit. This includes university- or college-owned housing.
- If your **housing costs are subsidized**, base your claim on the

amount you pay. Do **not** include the federal subsidy amount.

- **Mobile home park resident**, claim the \$3 per month specific tax plus 20 percent of the balance of rent paid.

- If you are a **cooperative housing corporation resident member**, claim your share of the property taxes on the building. If you live in a cooperative where residents pay rent on the land under the building, you may also claim 20 percent of that land rent. (Do **not** take 20 percent of your total monthly payment.)

- When you pay **room and board in one fee**, you must also determine your tax to claim for credit based on square footage. For example, you pay \$750 a month for room and board. You occupy 600 square feet of a 62,000 square foot apartment building. The landlord pays \$54,000 in taxes per year.

Step 1: $600/62,000 = .0097$

Step 2: $\$54,000 \times .0097 = \524 taxes you can claim for credit

Amending Your Claim

Use the MI-1040X form and attach a copy of your corrected MI-1040CR-2 claim. You must do this within four years of the due date of your original income tax return.

If You Moved in 2004

Residents who temporarily lived outside Michigan may qualify for a credit if Michigan remained their state of domicile. Personal belongings and furnishings must have remained in the Michigan homestead **and** the homestead must **not** have been rented or sublet during the temporary absence. (See the definition of domicile on page 3.)

If you bought or sold your home, you must prorate your taxes. Complete lines 31-41 to determine taxes that can be claimed for credit. Use only the taxes levied in 2004 on each Michigan homestead, then prorate those taxes based on the days of occupancy. Do **not** include taxes on out-of-state property.

Married During 2004

Complete lines 31-41 to prorate taxes for the period of time each spouse occupied his or her home. Complete lines 42-53 if one spouse rented part of the year. Combine each spouse's share of taxes or rent for the period of time he or she lived in separate homesteads. Then add the prorated share of taxes or rent for the time you lived together in your marital home. Write "Married in 2004" and the date of your marriage next to line 41. This applies only to homes located in Michigan and to couples who married during 2004.

Part-year Residents

If you lived in Michigan at least six months during the year, you may be entitled to a partial credit. You must include all income received as a Michigan resident in household income. Complete lines 31-41 to determine the taxes eligible to be claimed for credit on your Michigan homestead.

Residents of Nursing Homes and Other Adult Care Homes

If you are a resident of a nursing home, adult foster care home or home for the aged, file an MI-1040CR to obtain the maximum credit you are entitled to. The form and instructions for filing are in the *2004 Michigan Individual Income Tax Forms and Instructions* booklet. To obtain the booklet, see "Forms" on page 2.

Deceased Claimant's Credit

The estate of a taxpayer who died in 2004 (or 2005 before filing a claim) may be entitled to a credit for 2004. The surviving spouse, other authorized claimant, or personal representative can claim this credit. Use the deceased's Social Security number and the personal representative's address. If taxpayer died after December 31, 2003, enter the date of death in the "Deceased Taxpayers" box on the bottom of page 2.

The **surviving spouse** may file a joint claim with the deceased. Enter both

names and Social Security numbers on the form, and write "DECD" after the deceased's name. Sign the return and write "filing as surviving spouse" in the deceased's signature block. Enter the date of death in the "Deceased Taxpayers" box on the bottom of page 2. Include the deceased's income in household income. See the "Deceased Taxpayers Chart of Examples," page 10, example A.

If filing as a **personal representative** or **claimant** to the refund of a single deceased taxpayer(s), you must attach a *Statement of Person Claiming Refund Due a Deceased Taxpayer* (U.S. 1310) or *Michigan Claim for Refund Due a Deceased Taxpayer* (MI-1310). Enter the deceased's name in the Filer's Name field and the representative's or claimant's name and title in the Spouse's Name field. See the "Deceased Taxpayers Chart of Examples," page 10, examples B or C. A claimant must prorate to the date of death as noted in the following paragraph.

The **personal representative** or **claimant** claiming a credit for a single deceased person or on a jointly filed credit if both filers became deceased during the 2004 tax year, must prorate taxes to the date of death. Complete lines 33-41 to prorate the property taxes or lines 42-53 if taxpayer paid rent. Annualize household income. (See the instructions for line 30 on page 9.) Attach a copy of the tax bills or rent receipts. If filing as a **personal representative** or **claimant** of a deceased taxpayer(s) for a **jointly** filed return, you must attach a *Statement of Person Claiming Refund Due a Deceased Taxpayer* (U.S.1310) or *Michigan Claim for a Refund Due a Deceased Taxpayer* (MI-1310). Enter the names of the deceased persons in the Filer's and Spouse's Name fields and the representative's or claimant's name, title and address in the Home Address field. See "Deceased Taxpayer Chart of Examples," page 10, examples D or E.

Separated and Filing a Joint Return With Your Spouse

Your claim must be based on the tax or rent for 12 months on only one home. The household income must be the combined income of both spouses for the entire year.

Filing Separate Federal and State Returns and Maintaining Separate Homesteads

You may each claim a credit. Each credit is based on the individual taxes or rent and individual income for each person.

Separated or Divorced in 2004

Figure your credit based on the taxes you paid together before your separation plus taxes you paid individually after your separation. Attach a schedule showing your computation.

Example: Bob and Susan separated on October 2, 2004. The annual taxes on the home they owned were \$1,860. Susan continued to live in the home, and Bob moved to an apartment on October 2 and paid \$350 per month rent for the rest of the year. Susan earned \$20,000 and Bob earned \$25,000. They lived together for 275 days.

Step 1: Calculate the prorated income for each spouse for the 275 days they lived together. Divide each spouse's total income by 366 days then multiply that figure by 275.

Susan $(\$20,000/366) \times 275 = \$15,027$
Bob $(\$25,000/366) \times 275 = \$18,784$

Step 2: Add both prorated incomes together to determine the total income for the time they lived together.

$\$15,027 + \$18,784 = \$33,811$

Step 3: Divide each individual's prorated share of income by the total income from Step 2 to determine the percentage of income attributable to each.

Susan $\$15,027/\$33,811 = 44\%$
Bob $\$18,784/\$33,811 = 56\%$

Step 4: Calculate the prorated taxes eligible for credit for the time they lived together. Divide the \$1,860 by 366 days then multiply by 275 days.

$$(\$1,860/366) \times 275 = \$1,398$$

Step 5: Calculate each individual's share of the prorated taxes. Multiply \$1,398 by the percentages determined in Step 3.

Susan $\$1,398 \times 44\% = \615

Bob $\$1,398 \times 56\% = \783

Enter these amounts on line 36, column A, of your MI-1040CR-2. Then complete lines 37-40.

Susan uses lines 33-40, column B, to determine her share of taxes for the remaining 91 days. Bob uses lines 42-

52 to determine his share of rent. Each completes the remaining lines of the MI-1040CR-2 or MI-1040CR according to the form instructions.

Married, Filing Separately

Spouses who file separate Michigan income tax returns and share a household are entitled to only one property tax credit. Complete the property tax credit claim jointly and include income from both spouses in household income. Divide the credit as you wish. If each spouse claims a

portion of the credit, attach a copy of the claim showing each spouse's share of the credit to each income tax return. Enter your portion of the credit on line 31 of Form MI-1040.

Single Adults Sharing a Home

When two or more single adults share a home, each may file a credit claim if each has contracted to pay rent or owns a share of the home. Each adult should file an individual claim based on his or her household income and prorated share of taxes or rent paid.

Line-By-Line Instructions for Form MI-1040CR-2

Lines not listed are explained on the form.

Lines 1, 2 and 3: If you are filing this form with an income tax return (Form MI-1040), you do not need to enter your address on this form, but you must enter your name(s) and Social Security number(s). If you are married filing separate claims, enter both Social Security numbers but do **not** enter your spouse's name.

Line 4: See pages 15 and 16.

Line 5: If you and your spouse had a different residency status, check the box that applies to each spouse.

Property Tax and Household Income

If you bought or sold your home or if you are a part-year resident, go to line 31 of the MI-1040CR-2. Renters, go to line 42 of the MI-1040CR-2.

Include all taxable and nontaxable income you and your spouse received in 2004. If your family lived in Michigan and one spouse earned wages outside Michigan, include the income earned out-of-state in your household income. (See "Who May Claim a Property Tax Credit" on page 3 and "Household Income" on page 4.)

Line 8: If you own your homestead, enter the taxable value of your homestead from your 2004 property tax statement. If you do not know your

taxable value, ask your local treasurer. Farmers should include the taxable value on all land that qualifies for this credit.

If you rent your homestead, you must complete Part 2 to determine the taxable value of your homestead. You will need to know the total millage rate levied by your city or township. If you do not know the rate, contact your local treasurer.

Line 9: Read "Property Taxes That Can Be Claimed for Credit" on page 4 before you complete this line.

Line 10: Divide your taxable value allowance by the taxable value of your home to determine your percentage of tax relief. See example on page 10.

Line 12: Enter all compensation received as an employee. Include strike pay, supplemental unemployment benefits (SUB pay), deferred compensation, sick pay or long-term disability benefits, including income protection insurance.

Line 14: Enter the total of the amounts from the following U.S. forms: *Schedule C* (business income or loss), 4797 (other gain or loss), and *Schedule E* (rents, royalties, partnerships, S corporations, estates and trusts). Include amounts from sources outside Michigan. **Attach these schedules to your claim.**

Line 15: Enter all annuity, pension and IRA benefits and the name of the payer. This should be the taxable amount shown on your U.S. 1099-R. If no taxable amount is shown on your U.S. 1099-R, use the amount required to be included in AGI. Enter zero if all of your distribution is from your contributions made with income previously included in AGI. Include reimbursement payments such as an increase in a pension to pay for Medicare charges. Also include the total amount of any lump sum distribution including amounts reported on your U.S. 4972.

You must include any part of a distribution from a Roth IRA that exceeds your total contributions to the Roth IRA regardless of whether this amount is included in AGI. Assume that all contributions to the Roth IRA are withdrawn first.

Line 16: Enter the amount from U.S. *Schedule F* (farm income or loss). Attach *Schedule F*.

Line 17: Enter all capital gains. This is the total of short- and long-term gains, less short- and long-term losses from your U.S. *Schedule 1040D*, line 16 (for gains) or line 21 (for losses). Include gains realized on the sale of your residence regardless of your age or whether or not these gains are exempt from federal income tax.

Line 18: Enter alimony received and other taxable income. Describe other taxable income. This includes:

- Awards, prizes, lottery, bingo and other gambling winnings over \$300 (see "Household income does NOT include:" on page 4).
- Farmland Preservation Tax Credits if not included in farm income on line 16.

Line 19: Enter your Social Security, Supplemental Security Income (SSI) and Railroad Retirement benefits. Include death benefits and amounts received for minor children or other dependent adults who live with you. Report the amount actually received. Do **not** include the amount deducted for Medicare.

Line 20: Enter child support and all care payments received as a foster parent. **Note:** If you received a *2004 Child Support Annual Statement* showing child support payments paid to the Friend of the Court, enter the child support portion here and attach a copy of the statement. Also see line 24.

Line 22: Enter other nontaxable income. This includes:

- Compensation for damages to character or for personal injury or sickness.
- An inheritance (except an inheritance from your spouse).
- Proceeds of a life insurance policy paid on the death of the insured (except benefits from a policy on your spouse).
- Death benefits paid by or on behalf of an employer.
- The value over \$300 in gifts of cash, merchandise or expenses paid on your behalf (rent, taxes, utilities, food, medical care, etc.) from parents, relatives or friends.
- Minister's housing allowance.
- Amounts paid directly to you as a scholarship, stipend, grant or GI bill benefits.
- Reimbursements from dependent care and/or medical care spending accounts.

Also include such payments made on your behalf except government payments made directly to an educational institution or subsidized housing project.

Line 23: Enter workers' compensation, service-connected disability compensation and pension benefits from the Veterans Administration. Veterans receiving retirement benefits should enter the benefits on line 15.

Line 24: Enter the total payments made to your household by the FIA and all other public assistance payments. Your *2004 Annual Statement(s)* mailed by FIA in January 2005 will show your total FIA payments. Your statement(s) may include the following: FIP assistance, State Disability Assistance (SDA), Refugee Assistance, Repatriate Assistance and vendor payments for shelter, heat and utilities. **Note:** If you received a *2004 Child Support Annual Statement*, subtract the amount of child support payments entered on line 20 from the total FIA payments and enter the difference here.

Line 26: Enter total adjustments from your U.S. 1040, line 35, or U.S. 1040A, line 20. Identify any adjustments to income. These adjustments reduce household income:

- Educator expenses
- Certain business expenses of reservists, performing artists, and fee-basis government officials (U.S. 2106 or U.S. 2106EZ)
- Payment to SEP, SIMPLE or qualified plans
- Student loan interest
- Medical savings account deduction
- Health savings account deduction
- Moving expenses into or within Michigan
- Tuition and fees
- Deduction for self-employment tax
- Self-employed health insurance deduction
- Forfeited interest penalty for premature withdrawal
- Alimony paid

- Any other adjustments to gross income included on line 35 or your 2004 U.S. 1040.

Also enter the amount of a net operating loss (NOL) deduction. **Note:** A deduction for a carryback or carryforward of an NOL cannot exceed federal modified taxable income. Attach your *Application for a Net Operating Loss Refund* (Form MI-1045).

Line 27: Enter medical insurance or HMO premiums you paid for yourself and your family (**not Medicare**). Include medical insurance premiums paid through post-tax payroll deduction. Include the portion of auto insurance paid for medical coverage. Do **not** include insurance premiums deducted on line 26 or premiums paid for income protection insurance, long-term care or pre-tax pay.

Line 29: HOUSEHOLD INCOME is used only to compute your credit. Taxpayers with household income over \$82,650 are **not** eligible for a credit in any category.

Credit Proration for FIP/FIA Benefit Recipients

If you received FIP assistance or other FIA benefits in 2004, prorate your credit to reflect the ratio of income from other sources to your total household income. Do not include amounts paid directly to the landowner on your behalf by a government agency. To prorate your credit, complete your MI-1040CR-2 form, lines 1-29 first, then use the information from your form to complete the worksheet below.

FIP/FIA Benefits Worksheet

- Amount from line 24 (FIP and other FIA benefits) _____
 - Amount from line 29 (Household Income) _____
 - Subtract line A from line B . _____
 - Divide line C by line B and enter percentage here _____
 - Amount from line 11 (maximum \$1,200) _____
 - Multiply line E by line D.
- Enter here and carry amount to your MI-1040CR-2, line 30** _____

Your Credit

Line 30: Enter the amount below that applies to you (maximum \$1,200).

- FIP and FIA recipients, enter amount from the worksheet, page 8.
- Taxpayers who have household income over \$82,650 are **not** eligible for a credit in any category. The computed credit (line 11) is reduced by 10 percent for every \$1,000 (or part of \$1,000) that your household income exceeds \$73,650. If you are filing a part-year return (for a deceased taxpayer or a part-year resident), you must annualize the household income to determine if the credit reduction applies. If the annualized income is more than \$73,650, enter annualized income on line 29 of Form MI-1040CR-2. If the annualized household income is less than \$73,650, no reduction is necessary. Then use **actual** household income attributable to Michigan on line 29. A surviving spouse filing a joint claim does **not** have to annualize the deceased spouse's income.

To annualize income (project what it would have been for a full year):

Step 1: Divide 366 by the number of days the claimant lived or was a Michigan resident in 2004.

Step 2: Multiply the answer from step 1 by the claimant's household income (line 29). The result is the annualized income.

Renters (Veterans Only)

See "Rent That Can Be Claimed for Credit" on page 5.

Line 42: If you rented a Michigan homestead subject to local property taxes, enter the street number and name, city, landowner's name and address, number of months rented, rent paid per month and total rent paid. Do this for each Michigan homestead rented during 2004. If you need more space, attach an additional sheet. Do **not** include more than 12 months' rent. Do **not** include amounts paid directly to the landowner on your behalf by a

government agency, unless payment is made with money withheld from your benefit.

IMPORTANT: If you rented your Michigan homestead(s) for the entire year, complete lines 42-46. If you rented your Michigan homestead(s) for part of the year, complete lines 42-53.

When You Have Finished

✍ Sign your return

Review your claim to make sure your name(s), Social Security number(s), address and all other important information are on the claim.

Your tax preparer must include the name and address of the firm he or she represents and preparer tax identification number, federal employer identification number, or Social Security number. Check the box to indicate if Treasury may discuss your claim with your preparer.

Attachments

Assemble your claim and attachments in the following order and staple in the upper-left corner.

- Farmland credit (MI-1040CR-5)
- Schedule CR-5
- Property tax credit (MI-1040CR-2)
- Home heating credit (MI-1040CR-7)
- Qualified Adoption Expenses (MI-8839)

If you are also filing an MI-1040, assemble your returns and attachments according to the instructions in the MI-1040 booklet.

See "Where to Mail Your Claim" on page 3. Keep a copy of this form and all supporting documents for six years.

Direct Deposit

First check with your financial institution to:

- Ensure it will accept direct deposit.
- Obtain the correct Routing Number (RTN) and Account Number.
- If applicable, verify that it will allow a joint refund to be deposited into an individual account.

If we are unable to honor your request for direct deposit, we will send you a check.

a. **Routing Number.** Enter the nine-digit RTN. The RTN is usually found between the symbols |: and |: on the bottom of your check (see check sample below). The first two digits must be 01 through 12 or 21 through 32.

b. **Account Type.** Check the box for checking or savings.

c. **Account Number.** Enter your bank account number up to 17 characters (both numbers and letters). The account number is usually found immediately to the right of the RTN on the bottom of your check (see check sample below). Include hyphens but omit spaces and special symbols. Enter the number from left to right and leave unused boxes blank. Do not include the check number.

| | | | |
|---|----------------|-----------------------------|---------|
| Richard and Cindy Jones 123 Main Street Anytown, MI 49111 | | Date: _____ | 1800 |
| SAMPLE | | \$ _____ | Dollars |
| | | | |
| ANYTOWN BANK Anytown, MI 49111 | | | |
| Routing Number | Account Number | | |
| : 270000065 | : 3000000915 | " • 01800 | |
| | | Do not include check number | |

DECEASED TAXPAYER CHART OF EXAMPLES

(See instructions, page 6.)

A. Joint Filers with Surviving Spouse

| | | | |
|---|------------------|---------------------------|-------------|
| 1. Filer's First Name John | M.I. A | Last Name Brown | DECD |
| If a Joint Return, Spouse's First Name Jane | M.I. C | Last Name Brown | |

D. Joint Filers with Personal Representative

| | | | |
|--|------------------|---------------------------|---------------|
| 1. Filer's First Name John | M.I. A | Last Name Brown | EST OF |
| If a Joint Return, Spouse's First Name Jane | M.I. C | Last Name Brown | EST OF |
| Home Address (No., Street, P.O. Box or Rural Route) John H. Jones REP 123 Main St. | | | |

B. Single Filer with Personal Representative

| | | | |
|--|------------------|---------------------------|---------------|
| 1. Filer's First Name John | M.I. A | Last Name Brown | EST OF |
| If a Joint Return, Spouse's First Name Sam | M.I. W | Last Name Jones | REP |

E. Joint Filers with Claimant

| | | | |
|---|------------------|---------------------------|-------------|
| 1. Filer's First Name John | M.I. A | Last Name Brown | DECD |
| If a Joint Return, Spouse's First Name Jane | M.I. C | Last Name Brown | DECD |
| Home Address (No., Street, P.O. Box or Rural Route) John H. Jones CLAIMANT 123 Main St. | | | |

C. Single Filer with Claimant

| | | | |
|---|------------------|---------------------------|-----------------|
| 1. Filer's First Name John | M.I. A | Last Name Brown | DECD |
| If a Joint Return, Spouse's First Name John | M.I. P | Last Name Jones | CLAIMANT |

TABLE 1 - VETERANS AND BLIND STATUS AND TAXABLE VALUE ALLOWANCE (TVA)

| <u>Filing Status</u> | Percent of <u>Disability</u> | <u>TVA</u> |
|---|---|------------|
| A. Blind (if each spouse is blind, the TVA is \$7,000) | | \$3,500 |
| B. Veteran with service-connected disability (or his/her surviving spouse) | 10-50% 3,500 60-80% 4,000 90 - 100% 4,500 | |
| C. Surviving spouse of veteran deceased in service | | 4,500 |
| D. Veteran of wars before World War I, pensioned veteran, his/her surviving spouse, or active military | | 3,500 |
| E. Surviving spouse of a nondisabled or nonpensioned veteran of the Korean War, World War II or World War I ... | | 2,500 |

CREDIT COMPUTATION EXAMPLES

To calculate your credit, first divide the allowance from Table 1 above by the taxable value of your homestead. The result is a percentage. Multiply this percentage by the property taxes levied on your homestead to arrive at your credit (maximum \$1,200).

Homeowner's example: You are a 90 percent disabled veteran, age 66, with household income of \$20,000. Your home has a taxable value of \$15,000 and the property tax is \$750. As a disabled veteran your taxable value allowance (TVA) from Table 1 above is \$4,500. Compute the credit as follows:

$\$4,500 \text{ TVA (from Table 1)} / \$15,000$
 $30\% \text{ refundable } (.30)$
 $\$750 \text{ property taxes} \times .30 = \225 credit

Renter's example: The taxable value of the rented homestead is determined by multiplying your rent by 20 percent and dividing the

result by the millage rate on the homestead. For example, you are a pensioned veteran and rent your home for \$395 per month. Your local assessor tells you the millage rate for your home is 56 mills (.056 or \$56 for every \$1,000 of taxable value). Compute the credit as follows:

$\$395 \text{ monthly rent} \times 12 = \$4,740 \text{ yearly rent}$
 $\$4,740 \times .20 = \$948 \text{ taxes attributable to rent}$
 $\$948 / .056 \text{ (millage rate)} = \$16,929 \text{ (taxable value)}$
 $\$3,500 \text{ TVA (from Table 1)} / \$16,929 \text{ (taxable value)} =$
 $20.67\% \text{ (.2067) refundable}$
 $\$948 \text{ property taxes} \times .2067 = \196 credit

Reminder: Blind people who rent their homestead do **not** qualify for credit on Form MI-1040CR-2 and should file as totally and permanently disabled persons on Form MI-1040CR.

The form contained in this book (pages 11 - 14) is **posted separately**. Select and print the form.

Forms

Page No.

| | |
|---|--------------|
| MI-1040CR-2, Homestead Property Tax Credit Claim for Veterans and Blind People | 11-14 |
|---|--------------|

School District Code List (See MI-1040CR-2, line 4.)

Michigan public school districts are listed alphabetically with code number to the **left** of the names. When more than one district has the same name, the city name in parentheses helps you choose the right district. **Residents:** Choose the code for the district where you lived December 31, 2004. Call your local assessor or treasurer if you do not know your school district name. **Nonresidents:** Enter "10000" in the code box.

| | | | | | | | |
|-------|----------------------------------|-------|--------------------------|-------|----------------------|-------|---------------------------------------|
| 31020 | Adams Twp. | 31030 | Calumet | 68030 | Fairview | 58070 | Ida |
| 46020 | Addison | 30010 | Camden Frontier | 63200 | Farmington | 44060 | Imlay City |
| 46010 | Adrian | 74040 | Capac | 18020 | Farwell | 82080 | Inkster |
| 58020 | Airport | 25080 | Carman-Ainsworth | 03050 | Fennville | 16050 | Inland Lakes |
| 79010 | Akron Fairgrove | 55010 | Carney Nadeau | 25100 | Fenton | 34010 | Ionia |
| 05010 | Alba | 79020 | Caro | 63020 | Ferndale | 34360 | Ionia Twp. (2) |
| 13010 | Albion | 73030 | Carrollton | 50090 | Fitzgerald | 22010 | Iron Mountain |
| 01010 | Alcona | 59020 | Carson City Crystal | 82180 | Flat Rock | 27020 | Ironwood |
| 74030 | Algonac | 76070 | Carsonville-Pt. Sanilac | 25010 | Flint | 52180 | Ishpeming |
| 03030 | Allegan | 32030 | Caseville | 25120 | Flushing | 29060 | Ithaca |
| 82020 | Allen Park | 79030 | Cass City | 40020 | Forest Area | 38170 | Jackson |
| 70040 | Allendale | 14010 | Cassopolis | 41110 | Forest Hills | 58080 | Jefferson Sch.-Monroe Co. |
| 29010 | Alma | 41070 | Cedar Springs | 36015 | Forest Park | 70175 | Jenison |
| 44020 | Almont | 50010 | Centerline | 19070 | Fowler | 69030 | Johannesburg-Lewiston |
| 04010 | Alpena | 05035 | Central Lake | 47030 | Fowlerville | 30030 | Jonesville |
| 50040 | Anchor Bay | 59125 | Central Montcalm | 73190 | Frankenmuth | 39010 | Kalamazoo |
| 81010 | Ann Arbor | 75030 | Centreville | 10025 | Frankfort-Elberta | 51045 | Kaleva Norman-Dickson |
| 06010 | Arenac Eastern | 15050 | Charlevoix | 50100 | Fraser | 40040 | Kalkaska |
| 50050 | Armada | 23030 | Charlotte | 73200 | Freeland | 25110 | Kearsley |
| 07010 | Arvon Twp. | 31050 | Chassell Twp. | 53030 | Freesoil | 41140 | Kelloggsville |
| 29020 | Ashley | 16015 | Cheboygan | 62040 | Fremont | 41145 | Kenowa Hills |
| 13050 | Athens | 81040 | Chelsea | 61080 | Fruitport | 41150 | Kent City |
| 25130 | Atherton | 73110 | Chesaning Union | 29050 | Fulton | 41160 | Kentwood |
| 60010 | Atlanta | 54025 | Chippewa Hills | 39050 | Galesburg Augusta | 28090 | Kingsley |
| 06020 | Au Gres Sims | 50080 | Chippewa Valley | 11160 | Galien Twp. | 79080 | Kingston |
| 02010 | AuTrain-Onota | 32040 | Church | 82050 | Garden City | 07040 | L'Anse Area |
| 63070 | Avondale | 18010 | Clare | 69020 | Gaylord | 50140 | L'Anse Creuse |
| 32010 | Bad Axe | 63090 | Clarenceville | 25070 | Genesee | 78040 | Laingsburg |
| 43040 | Baldwin | 63190 | Clarkston | 72010 | Gerrish Higgins | 57020 | Lake City |
| 80020 | Bangor | 63270 | Clawson | 82290 | Gibraltar | 25200 | Lake Fenton |
| 80240 | Bangor Twp. (8) (Bangor) | 39020 | Climax Scotts | 21025 | Gladstone | 31130 | Lake Linden Hubbell |
| 09030 | Bangor Twp. (Bay City) | 46060 | Clinton | 26040 | Gladwin | 63230 | Lake Orion |
| 07020 | Baraga Twp. | 50070 | Clintondale | 45010 | Glen Lake | 32050 | Laker Schools |
| 21090 | Bark River Harris | 25150 | Clio | 03440 | Glenn Public Schools | 50120 | Lakeshore (St. Clair Shores) |
| 19100 | Bath | 12010 | Coldwater | 80110 | Gobles | 11030 | Lakeshore (Stevensville, Berrien Co.) |
| 13020 | Battle Creek | 56030 | Coleman | 41120 | Godfrey Lee | 13090 | Lakeview (Battle Creek) |
| 09010 | Bay City | 32260 | Colfax Twp. (1F) | 41020 | Godwin Heights | 59090 | Lakeview (Lakeview) |
| 37040 | Beal City | 11330 | Coloma | 25050 | Goodrich | 50130 | Lakeview (St. Clair Shores) |
| 51020 | Bear Lake | 75040 | Colon | 25030 | Grand Blanc | 25280 | Lakeville |
| 15010 | Beaver Island | 38040 | Columbia | 70010 | Grand Haven | 34090 | Lakewood |
| 26010 | Beaverton | 39030 | Comstock | 23060 | Grand Ledge | 63280 | Lamphere |
| 58030 | Bedford | 41080 | Comstock Park | 41010 | Grand Rapids | 33020 | Lansing |
| 25240 | Beecher | 38080 | Concord | 41130 | Grandville | 44010 | Lapeer |
| 34080 | Belding | 75050 | Constantine | 62050 | Grant | 80130 | Lawrence |
| 05040 | Bellaire | 70120 | Coopersville | 42030 | Grant Twp. | 80140 | Lawton |
| 23010 | Bellevue | 78100 | Corunna | 38050 | Grass Lake | 45020 | Leland |
| 25060 | Bendle | 80040 | Covert | 59070 | Greenville | 49040 | Les Cheneaux |
| 25230 | Bentley | 20015 | Crawford AuSable | 82300 | Grosse Ile Twp. | 33100 | Leslie |
| 11010 | Benton Harbor | 82230 | Crestwood | 82055 | Grosse Pointe | 81070 | Lincoln |
| 10015 | Benzie County Central | 76080 | Croswell Lexington | 39065 | Gull Lake | 82090 | Lincoln Park |
| 63050 | Berkley | 33040 | Dansville | 52040 | Gwinn | 25250 | Linden |
| 34140 | Berlin Twp. (3) | 25140 | Davison | 11670 | Hagar Twp. (6) | 30040 | Litchfield |
| 11240 | Berrien Springs | 82030 | Dearborn | 35020 | Hale | 24030 | Littlefield |
| 27010 | Bessemer City | 82040 | Dearborn Heights (7) | 03100 | Hamilton | 82095 | Livonia |
| 21065 | Big Bay De Noc | 80050 | Decatur | 82060 | Hamtramck | 41170 | Lowell |
| 62470 | Big Jackson | 76090 | Deckerville | 31010 | Hancock | 53040 | Ludington |
| 54010 | Big Rapids | 46070 | Deerfield | 38100 | Hanover Horton | 49110 | Mackinac Island |
| 73170 | Birch Run | 08010 | Delton-Kellogg | 32060 | Harbor Beach | 16070 | Mackinaw City |
| 63010 | Birmingham | 17050 | Detour | 24020 | Harbor Springs | 46090 | Madison (Adrian) |
| 46040 | Blissfield | 82010 | Detroit | 13070 | Harper Creek | 63140 | Madison (Madison Hts.) |
| 63080 | Bloomfield Hills | 19010 | DeWitt | 82320 | Harper Woods | 05070 | Mancelona |
| 32250 | Bloomfield Twp. (7F) (Huron Co.) | 81050 | Dexter | 18060 | Harrison | 81080 | Manchester |
| 80090 | Bloomington | 31100 | Dollar Bay-Tamarack City | 64040 | Hart | 51070 | Manistee |
| 49020 | Bois Blanc Pines | 14020 | Dowagiac Union | 80120 | Hartford | 77010 | Manistique |
| 15020 | Boyer City | 44050 | Dryden | 47060 | Hartland | 83060 | Manton |
| 15030 | Boyne Falls | 58050 | Dundee | 33060 | Haslett | 23065 | Maple Valley |
| 63180 | Brandon | 78030 | Durand | 08030 | Hastings | 14050 | Marcellus |
| 11210 | Brandywine | 74050 | East China | 63130 | Hazel Park | 67050 | Marion |
| 29040 | Breckenridge | 50020 | East Detroit | 73210 | Hemlock | 13095 | Mar Lee |
| 22030 | Breitung Twp. | 41090 | East Grand Rapids | 82070 | Hesperia | 76140 | Marlette |
| 73180 | Bridgeport-Spaulding | 38090 | East Jackson | 82070 | Highland Park | 52170 | Marquette City |
| 11340 | Bridgman | 15060 | East Jordan | 60020 | Hillman | 13110 | Marshall |
| 47010 | Brighton | 33010 | East Lansing | 30020 | Hillsdale | 03060 | Martin |
| 17140 | Brimley | 34340 | Easton Twp. (6) | 70020 | Holland | 74100 | Marysville |
| 46050 | Britton Macon | 23050 | Eaton Rapids | 63210 | Holly Area | 33130 | Mason |
| 12020 | Bronson | 11250 | Eau Claire | 33070 | Holt | 58090 | Mason (Erie) |
| 76060 | Brown City | 82250 | Ecorse | 61120 | Holton | 53010 | Mason County Central (Scottville) |
| 11310 | Buchanan | 14030 | Edwardsburg | 13080 | Homer | 53020 | Mason County Eastern (Custer) |
| 28035 | Buckley | 05060 | Elk Rapids | 03070 | Hopkins | 80150 | Mattawan |
| 73080 | Buena Vista | 05065 | Ellsworth | 72020 | Houghton Lake | 79090 | Mayville |
| 56020 | Bullock Creek | 31070 | Elm River Twp. | 31110 | Houghton-Portage | 57030 | McBain |
| 75020 | Burr Oak | 49055 | Engadine | 47070 | Howell | 82045 | Melvindale Allen Park |
| 02020 | Burt Twp. | 21010 | Escanaba | 46080 | Hudson | 74120 | Memphis |
| 78020 | Byron | 09050 | Essexville Hampton | 70190 | Hudsonville | | |
| 41040 | Byron Center | 76020 | Evart | 82340 | Huron | | |
| 83010 | Cadillac | 66045 | Ewen-Trout Creek | 63220 | Huron Valley | | |
| 41050 | Caledonia | 40060 | Excelsior (1) | | | | |

Review this label. If the information is correct, place the label in the address block on your tax return. **If any information is incorrect, do not use this label.** Write the correct information on the return. If you use a tax preparer, take this book to your preparer and ask him or her to use this label. Using this label will help shorten the processing time of your return.

| | | | | | |
|-------|---------------------------|-------|--------------------------------|-------|--------------------------|
| 75060 | Mendon | 24070 | Petoskey | 75010 | Sturgis |
| 55100 | Menominee | 19125 | Pewamo - Westphalia | 58100 | Summerfield |
| 56050 | Meridian | 17090 | Pickford | 02080 | Superior Central |
| 73230 | Merrill | 47080 | Pinckney | 45050 | Suttons Bay |
| 83070 | Mesick | 09090 | Pinconning | 73255 | Swan Valley |
| 38120 | Michigan Center | 67055 | Pine River | 25180 | Swartz Creek |
| 21135 | Mid Peninsula | 30060 | Pittsford | 48040 | Tahquamenon |
| 56010 | Midland | 03010 | Plainwell | 35030 | Tawas |
| 81100 | Milan | 82100 | Plymouth Canton | 82150 | Taylor |
| 79100 | Millington | 63030 | Pontiac | 46140 | Tecumseh |
| 68010 | Mio Au Sable | 32130 | Port Hope | 13130 | Tekonsha |
| 61060 | Mona Shores | 74010 | Port Huron | 08050 | Thornapple-Kellogg |
| 58010 | Monroe | 39140 | Portage | 75080 | Three Rivers |
| 59045 | Montabella | 34110 | Portland | 28010 | Traverse City |
| 61180 | Montague | 71060 | Posen | 82155 | Trenton |
| 25260 | Montrose | 23090 | Pottersville | 59080 | Tri County (Howard City) |
| 49070 | Moran Twp. | 52100 | Powell Twp. | 63150 | Troy |
| 46100 | Morenci | 12040 | Quincy | 32170 | Ubyly |
| 54040 | Morley Stanwood | 21060 | Rapid River | 13135 | Union City |
| 78060 | Morrice | 61210 | Ravenna | 79145 | Unionville Sebewaing |
| 50160 | Mt. Clemens | 30070 | Reading | 50210 | Utica |
| 25040 | Mt. Morris | 82110 | Redford Union | 82430 | Van Buren |
| 37010 | Mt. Pleasant | 67060 | Reed City | 50220 | Van Dyke |
| 02070 | Munising | 79110 | Reese | 69040 | Vanderbilt |
| 61010 | Muskegon | 61220 | Reeths Puffer | 38020 | Vandercook Lake |
| 61020 | Muskegon Heights | 52110 | Republic Michigamme | 79150 | Vassar |
| 38130 | Napoleon | 50180 | Richmond | 32650 | Verona Twp. (1F) |
| 52090 | Negaunee | 82120 | River Rouge | 59150 | Vestaburg |
| 11200 | New Buffalo | 11033 | River Valley | 39170 | Vicksburg |
| 50170 | New Haven | 82400 | Riverview | 27070 | Wakefield-Marenisco |
| 78070 | New Lothrop | 63260 | Rochester | 30080 | Waldron |
| 62070 | Newaygo | 41210 | Rockford | 64090 | Walkerville |
| 52015 | Nice (Ishpeming) N.I.C.E. | 71080 | Rogers City Area | 63290 | Walled Lake |
| 11300 | Niles | 50190 | Romeo | 50230 | Warren |
| 30050 | North Adams - Jerome | 82130 | Romulus | 50240 | Warren Woods |
| 44090 | North Branch | 50030 | Roseville | 63300 | Waterford |
| 55115 | North Central | 63040 | Royal Oak | 27080 | Watersmeet Twp. |
| 22045 | North Dickinson Co. | 17110 | Rudyard | 11320 | Watersvliet |
| 32080 | North Huron | 73010 | Saginaw City | 33215 | Waverly |
| 61230 | North Muskegon | 73040 | Saginaw Twp. | 03040 | Wayland Union |
| 45040 | Northport | 81120 | Saline | 82160 | Wayne-Westland |
| 41025 | Northview | 46130 | Sand Creek | 33220 | Webberville |
| 82390 | Northville | 76210 | Sandusky | 52160 | Wells Twp. |
| 38140 | Northwest | 34120 | Saranac | 63160 | West Bloomfield |
| 22025 | Norway Vulcan | 03080 | Saugatuck | 65045 | West Branch-Rose City |
| 75100 | Nottawa | 17010 | Sault Ste. Marie | 36025 | West Iron County |
| 63100 | Novi | 39160 | Schoolcraft (Kalamazoo Co.) | 70070 | West Ottawa |
| 63250 | Oak Park | 64080 | Shelby | 38010 | Western |
| 61065 | Oakridge | 37060 | Shepherd | 82240 | Westwood |
| 33170 | Okemos | 32610 | Sigel Twp.-Adams (3) (Bad Axe) | 25210 | Westwood Heights |
| 23080 | Olivet | 32620 | Sigel Twp. (4) | 62090 | White Cloud |
| 71050 | Onaway | 32630 | Sigel Twp. (6) | 75070 | White Pigeon |
| 23490 | Oneida Twp. (3) | 11830 | Sodus Twp. (5) | 66070 | White Pine |
| 51060 | Onekama | 80010 | South Haven | 17160 | Whitefish |
| 46110 | Onsted | 50200 | South Lake | 58110 | Whiteford |
| 66050 | Ontonagon | 63240 | South Lyon | 61240 | Whitehall |
| 61190 | Orchard View | 82140 | South Redford | 81140 | Whitmore Lake |
| 35010 | Oscoda | 63060 | Southfield | 35040 | Whittemore Prescott |
| 03020 | Otsego | 82405 | Southgate | 33230 | Williamston |
| 19120 | Ovid Elsie | 41240 | Sparta | 81150 | Willow Run |
| 32090 | Owendale Gagetown | 70300 | Spring Lake | 16100 | Wolverine |
| 78110 | Owosso | 38150 | Springport | 82365 | Woodhaven |
| 63110 | Oxford | 73240 | St. Charles | 82170 | Wyandotte |
| 34040 | Palo | 49010 | St. Ignace City | 41026 | Wyoming |
| 39130 | Parchment | 19140 | St. Johns | 74130 | Yale |
| 80160 | Paw Paw | 11020 | St. Joseph | 81020 | Ypsilanti |
| 76180 | Peck | 29100 | St. Louis | 70350 | Zeeland |
| 24040 | Pellston | 06050 | Standish - Sterling | | |
| 13120 | Pennfield | 31140 | Stanton Twp. | | |
| 64070 | Pentwater | 55120 | Stephenson | | |
| 78080 | Perry | 33200 | Stockbridge | | |

Treasury Offices

Commonly used forms are available at Treasury offices listed below. (Treasury office staff do not prepare tax returns.)

DETROIT, 48202-6060
Cadillac Place, Suite 2-200
3060 W. Grand Blvd.

DIMONDALE*
7285 Parsons Drive
(*NOT a mailing address)

ESCANABA, 49829
State Office Building, Room 7
305 Ludington St.
(open 8 - 12 only)

FLINT, 48502
State Office Building, 7th Floor
125 E. Union St.

GRAND RAPIDS, 49503
State Office Building, 3rd Floor
350 Ottawa Ave., NW

STERLING HEIGHTS, 48314
41300 Dequindre Rd., Suite 200

TRAVERSE CITY, 49684
701 S. Elmwood Ave.
(open 8 - 12 only)

Point. Click. File.



Free e-file is available.

Do you qualify?

www.MIfastfile.org